

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	:
	:
SEARS HOLDINGS CORPORATION, <i>et al.</i>,	:
	:
Debtors.¹	:
-----X	

Chapter 11
Case No. 18-23538 (RDD)
(Jointly Administered)

AFFIDAVIT OF SERVICE

I, Jesse Offenhartz, depose and say that I am employed by Prime Clerk LLC (“*Prime Clerk*”), the claims and noticing agent for the Debtors in the above-captioned chapter 11 cases.

On January 26, 2019, at my direction and under my supervision, employees of Prime Clerk caused the following documents to be served via Email on the Master Email Service List attached hereto as **Exhibit A**:

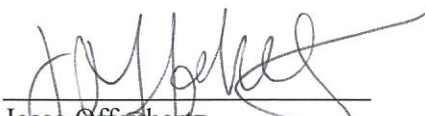
- Preliminary Omnibus Objection of the Official Committee of Unsecured Creditors of Sears Holdings Corporation, *et al.*, to the ESL Proofs of Claim [Docket No. 2025]
- Motion of the Official Committee of Unsecured Creditors of Sears Holdings Corporation, *et al.* for Leave to File under Seal Portions of the Creditors' Committee Objection to the Sale of Substantially All of the Debtors' Assets to ESL Investments, Inc. [Docket No. 2028]

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); Sears, Roebuck de Puerto Rico, Inc. (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Sears Brands Business Unit Corporation (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors’ corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

On January 28, 2019, at my direction and under my supervision, employees of Prime Clerk caused the following documents to be served by the method set forth on the Master Service List attached hereto as **Exhibit B**:

- Preliminary Omnibus Objection of the Official Committee of Unsecured Creditors of Sears Holdings Corporation, *et al.*, to the ESL Proofs of Claim [Docket No. 2025]
- Motion of the Official Committee of Unsecured Creditors of Sears Holdings Corporation, *et al.* for Leave to File under Seal Portions of the Creditors' Committee Objection to the Sale of Substantially All of the Debtors' Assets to ESL Investments, Inc. [Docket No. 2028]

Dated: January 31, 2019


Jesse Offenhartz

State of New York
County of New York

Subscribed and sworn to (or affirmed) before me on January 31, 2019, by Jesse Offenhartz, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: 

PAUL PULLO
Notary Public, State of New York
No. 01PU6231073
Qualified in Nassau County
Commission Expires Nov. 15, 2020

Exhibit A

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Exhibit A
Master Email Service List
Served via Email

DESCRIPTION	NAME	ADDRESS	EMAIL
Proposed Counsel to Official Committee of Unsecured Creditors of Sears Holdings Corporation, et al.	Akin Gump Strauss Hauer & Feld LLP	Attn: Ira S. Dizengoff, Philip C. Dublin, Abid Qureshi, Sara L. Brauner One Bryant Park New York NY 10036	idizengoff@akingump.com pdublin@akingump.com aquireshi@akingump.com sbrauner@akingump.com
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As Agent Bayview Loan Servicing, LLC, the Bank of New York Mellon FKA the Bank of New York	Aldridge Pite, LLP	Attn: Jenelle C. Arnold 4375 Jutland Drive, Suite 200 P.O. Box 17933 San Diego CA 92177-0933	jarnold@aldridgepite.com
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Counsel to the Local Texas Tax Authorities	Ansell Grimm & Aaron, P.C.	Attn: Anthony J. D'Artigilo, Joshua S. Bauchner 365 Rifle Camp Road Woodland Park NJ 07424	ajd@ansellgrimm.com
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Counsel to Rare Hospitality Management, LLC, Rare Hospitality International, Inc., Cheddars Casual Café, Inc., and Darden Restaurants, Inc.	Arent Fox LLP	Attn: Andrew I. Silfen, Beth Brownstein 1301 Avenue of the Americas Floor 42 New York NY 10019	andrew.silfen@arentfox.com beth.brownstein@arentfox.com
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Counsel for AT&T and Turner Broadcasting Sales, Inc.	AT&T Services Legal Department	Attn: James W. Grudus, Esq. One AT&T Way Room 3A115 Bedminster NJ 07921	jg5786@att.com
Interested Party	Austin Enterprises, LP.	Attn: Magdalena Cuellar 5108 E. Clinton Way Ste. 109 Fresno CA 93727	mcuellar45@austinenterpriseslp.com
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Exhibit A
Master Email Service List
Served via Email

DESCRIPTION	NAME	ADDRESS	EMAIL
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Counsel to The Macerich Company, Starwood Retail Partners, LLC, Acadia Realty Limited Partnership, C.E. John Company, Inc., Centennial Real Estate Co., CenterCal Properties, LLC, GS Pacific ER, LLC, PGIM Real Estate, Vintage Real Estate, LLC, WBCMT 2007-C33 Independence Center, LLC, and White Plains Galleria Limited Partnership	Ballard Spahr LLP	Attn: Dustin P. Branch 2029 Century Park East Suite 800 Los Angeles CA 90067-2909	branchd@ballardspahr.com
Counsel to Federal Realty Investment Trust, Acadia Realty Limited Partnership, PGIM Real Estate, Pacific Retail Group, WBCMT 2007-C33 Independence Center LLC, Starwood Retail Partners LLC, Kravco Company, Brixmor Property Group, Inc., Centennial Real Estate Co., CenterCal Properties, LLC, C. E. Johns Company, Inc., GEM Realty Capital, Inc., GS Pacific ER, LLC, The Macerich Company, Vintage Real Estate, LLC, and White Plains Galleria Limited Partnership	Ballard Spahr LLP	Attn: Leslie C. Heilman, Matthew G. Summers 919 N. Market Street 11th Floor Wilmington DE 19801	heilmanl@ballardspahr.com summersm@ballardspahr.com
Counsel to C.J. Segerstrom & Sons, S-Tract LLC and FBA Holdings, Inc.	Ballard Spahr LLP	Attn: Paul E. Harner, Alyssa E. Kutner 1675 Broadway 19th Floor New York NY 10019-5820	harnerp@ballardspahr.com kutnera@ballardspahr.com
Counsel to Aviation Mall NewCo, LLC, Holyoke Mall Company, L.P., JPMG Manassas Mall Owner LLC, Poughkeepsie Galleria LLC, Salmon Run Shopping Center, L.L.C., S&R Company of West Seneca NewCo, LLC, Washington Commons NewCo LLC, and DGI LS, LLC, Light 125 James West LLC, Shilington Plaza LLC	Barclay Damon LLP	Attn: Kevin M. Newman Barclay Damon Tower 125 East Jefferson Street Syracuse NY 13202	knewman@barclaydamon.com
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Counsel to M&G Jewelers, Inc.	Bell Nunnally & Martin LLP	Attn: Russell W. Mills, R. Kent Love 2323 Ross Avenue Suite 1900 Dallas TX 75201	rmills@bellnunnally.com klove@bellnunnally.com
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Counsel to MIDAMCO, an Ohio Limited Partnership	Benesch, Friedlander, Coplan & Aronoff LLP	Attn: William E. Schonberg, Esq. 200 Public Square Suite 2300 Cleveland OH 44114	wschonberg@beneschlaw.com
Counsel to salesforce.com, Inc., Oath (Americas) Inc.	Bialson, Bergen & Schwab	Attn: Lawrence M. Schwab, Thomas M. Gaa 633 Menlo Ave. Suite 100 Menlo Park CA 94025	Tgaa@bbslaw.com
Counsel to Wilshire Investments, LLC (formerly known as Wilshire Business Center, a California General Partnership)	Binder & Malter LLP	Attn: Michael W. Malter, Julie H. Rome-Banks 2775 Park Avenue Santa Clara CA 95050	michael@bindermalter.com julie@bindermalter.com
Counsel to Kin Properties, Inc.; Aleff LLC; Arcolo Limited Partnership; Cansan Company, LLC; Fairsan Company LLC; Floreff LLC; Fundamentals Co LLC; Greenmich LLC; Hareff LLC; Hillsborough Associates; Jeffrey Sandelman, Alison Schreier and Tracey Brewer, Successor Co-Trustees of the Pasan Trust; Mantkin LLC; Musue LLC; Nathan Alison LLC; Sugencole LLC; Sugengran LLC; Sugengran LLC; and Sugensteve LLC	Blank Rome LLP	Attn: Jeffrey Rhodes 1825 Eye Street NW Washington DC 20006	JRhodes@BlankRome.com

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Exhibit A
Master Email Service List
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DESCRIPTION	NAME	ADDRESS	EMAIL
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Counsel to Oracle America, Inc.	Buchalter, A Professional Corporation	Attn: Shawn M. Christianson 55 Second Street 17th Floor San Francisco CA 94105-3493	schristianson@buchalter.com
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Exhibit A
Master Email Service List
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DESCRIPTION	NAME	ADDRESS	EMAIL
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Counsel to MJ Holding Company, LLC	Chuhak & Tecson, P.C.	Attn: Miriam R. Stein 30 South Wacker Drive Suite 2600 Chicago IL 60606	mstein@chuhak.com
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Counsel to Agree Limited Partnership, Lakewood Shopping Center, LLC, Crossroads Centre II, LLC, and Ramco Jackson Crossing SPE	Clark Hill, PLC	Attn: David M. Blau 151 S. Old Woodward Ave. Ste. 200 Birmingham MI 48009	dblau@clarkhill.com
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Counsel to International Union (UAW), United Steelworkers (USW), and Workers United (WU)	Cohen, Weiss and Simon LLP	Attn: Richard M. Seltzer, Melissa S. Woods 900 Third Avenue 21st Floor New York NY 10022-4869	rseltzer@cwsny.com
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Exhibit A
Master Email Service List
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Environmental Protection Agency	Environmental Protection Agency	Attn: Matthew Leopold, General Counsel Office of General Counsel 2310A 1200 Pennsylvania Ave NW, 2310A Washington DC 20460	Leopold.matt@Epa.gov
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Master Email Service List
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Counsel to Hanesbrands, Inc.	Fox Rothschild LLP	Attn: Thomas M. Horan 919 North Market Street Suite 300 Wilmington DE 19899-2323	thoran@foxrothschild.com
Counsel to Capref Burbank, LLC	Fox Rothschild, LLP	Attn: Mark E. Hall, Michael R. Herz 49 Market Street Morristown NJ 07960	mhall@foxrothschild.com mherz@foxrothschild.com
Counsel to The Chamberlain Group, Inc.	Fox Swibel Levin & Carroll LLP	Attn: N. Neville Reid 200 West Madison Street Suite 3000 Chicago IL 60606	nreid@foxswibel.com
Counsel to Bottling Group, LLC and its affiliates and subsidiaries, operating as Pepsi Beverages Company and Frito-Lay North America, Inc.	FrankGecker LLP	Attn: Joseph D. Frank, Jeremy C. Kleinman 325 North LaSalle Street Suite 625 Chicago IL 60654	jfrank@fgllp.com jkleinman@fgllp.com
Counsel for True Value Company	Freeborn & Peters LLP	Attn: Devon J. Eggert, Esq. 311 South Wacker Drive Suite 3000 Chicago IL 60606	deggert@freeborn.com
Counsel to Seritage Growth Properties, Seritage SRC Finance LLC, and Seritage KMT Finance LLC	Fried, Frank, Harris, Shriver & Jacobson LLP	Attn: Brad Eric Scheler, Scott B. Luftglass, Peter B. Siroka One New York Plaza New York NY 10004	brad.eric.scheler@friedfrank.com scott.luftglass@friedfrank.com peter.siroka@friedfrank.com
Counsel to Sitel Operating Corporation	Frost Brown Todd LLC	Attn: Edward M. King 400 W Market St Suite 3200 Louisville KY 40202	tking@fbtlaw.com

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Exhibit A
Master Email Service List
Served via Email

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Counsel to Spring Branch Independent School District, et al	Perdue, Brandon, Fielder, Collins & Mott, L.L.P.	Attn: Owen M. Sonik 1235 North Loop West Suite 600 Houston TX 77008	osonik@pbfc.com
Counsel to Norton Mailman Associates	Pick & Zabicki LLP	Attn: Douglas J. Pick 369 Lexington Avenue 12th Floor New York NY 10017	dpick@picklaw.net
Counsel to the Marion Plaza, Inc. dba Eastwood Mall, Governor's Square Company dba Governor's Square Mall, Huntington Mall Company dba Huntington Mall, Meadowbrook Mall Company dba Meadowbrook Mall, Ohio Valley Mall Company dba Ohio Valley Mall, the Cafaro Northwest Partnership dba South Hill Mall, Spotsylvania Mall Company dba Spotsylvania Towne Centre and Howland Commons, LLC dba Howland Commons	Pierce McCoy, PLLC	Attn: Jonathan A. Grasso 85 Broad Street Suite 17-063 New York NY 10004	jon@piercemccoy.com
Counsel to Tote, Inc.	Price Meese Shulman & D'Arminio, P.C.	Attn: Rick A. Steinberg 50 Tice Boulevard Suite 380 Woodcliff Lake NJ 07677	rsteinberg@pricemeese.com
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Counsel to ABC Supply Co. Inc.	Pryor & Mandelup, L.L.P.	Attn: Robert L. Pryor 675 Old Country Road Westbury NY 11590	rlp@pryormandelup.com

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Exhibit A
Master Email Service List
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DESCRIPTION	NAME	ADDRESS	EMAIL
Counsel to Omega Advisors Inc.	Quinn Emanuel Urquhart & Sullivan LLP	Attn: Susheel Kirpalani, Jonathan E. Pickhardt, Andrew S. Corkhill, Matthew Scheck, Ellison Ward Merkel 51 Madison Avenue 22nd Floor New York NY 10010	susheelkirpalani@quinnemanuel.com jonpickhardt@quinnemanuel.com andrewcorkhill@quinnemanuel.com matthewscheck@quinnemanuel.com ellisonmerkel@quinnemanuel.com
Counsel to Southhaven Associates LLC	Reid and Riege, P.C.	Attn: Charles J. Filardi, Jr. One Financial Plaza 21st Floor Hartford CT 06103	cfilardi@rllawpc.com
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Counsel to CM Grayson, LLC	Rice Pugatch Robinson Storfer & Cohen, PLLC	Attn: Chad P. Pugatch 101 Northeast Third Avenue Suite 1800 Fort Lauderdale FL 33301	cpugatch@rprslaw.com
Counsel to Sante Marcoccia	Rich Michaelson Magaliff, LLP	Attn: Howard P. Magaliff 335 Madison Avenue 9th Floor New York NY 10017	hmagaliff@r3mlaw.com
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Counsel to Miele, Inc.	Robert E. Michael & Associates PLLC	Attn: Robert E. Michael, Aaron Hume 5911 Riverdale Avenue New York NY 10471	Robert.e.michael.esq@gmail.com Aron.hume@gmail.com
Counsel to East End Commons Associates LLC	Robinson Brog Leinwand Greene Genovese & Gluck P.C.	Attn: Fred B. Ringel, Esq. 875 Third Avenue 9th Floor New York NY 10022	fbr@robinsonbrog.com
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Counsel to Cross Country Home Services, Inc., and Duff & Phelps, LLC	Ropes & Gray LLP	Attn: James M. Wilton, Patricia I. Chen, Stephen Moeller-Sally, Joshua Y. Sturm Prudential Tower 800 Boylston Street Boston MA 02199-3600	james.wilton@ropesgray.com patricia.chen@ropesgray.com ssally@ropesgray.com joshua.sturm@ropesgray.com
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Counsel to Cranston/BVT Associates, LLP	Rosen & Associates, P.C.	Attn: Sanford P. Rosen, Esq. 747 Third Avenue New York NY 10017-2803	srosen@rosenpc.com
Counsel to RubyRed Garment Manufacturing S.A.E. (Jerseywear)/Egypt	Rubin LLC	Attn: Paul A. Rubin 345 Seventh Avenue 21st Floor New York NY 10001	prubin@rubinlawllc.com
Counsel to Colonial Properties LLC, Groveport Lynx LLC, Lawrence Mart LLC, USP Aerospace Solutions, Inc.	Ruskin Moscou Faltischek, P.C.	Attn: Michael S. Amato, Esq. East Tower, 15th Floor 1425 RXR Plaza Uniondale NY 11556-1425	mamato@rmfpc.com
Counsel to AmCap Wilson II, LLC, Wilson Norridge, LLC, and HRA Fountains LP	S&D Law	Attn: Steven W. Kelly, Esq. 1290 Broadway Suite 1650 Denver CO 80203	skelly@s-d.com

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Counsel to International Business Machines Corporation & Advance Magazine Publishers Inc.	Satterlee Stephens LLP	Attn: Christopher R. Belmonte, Abigail Snow, Pamela Bosswick 230 Park Avenue New York NY 10169	cbelmonte@ssbb.com asnow@ssbb.com pbosswick@ssbb.com
Counsel to the Ciufo Family Trust	Schiff Hardin LLP	Attn: Louis T. DeLucia, Esq., Alyson M. Fiedler, Esq. 666 Fifth Avenue Suite 1700 New York NY 10103	ldelucia@schiffhardin.com afiedler@schiffhardin.com
Counsel to Wilmington Savings Fund Society, FSB, as Trustee of the 7.00% 12.00% PIK-Toggle Notes	Seward & Kissel LLP	Attn: John R. Ashmead, Esq. & Arlene R. Alves, Esq. One Battery Park Plaza New York NY 10004	ashmead@sewkis.com alves@sewkis.com
Counsel to Wilmington Trust, National Association, as indeture trustee and collateral agent	Seyfarth Shaw LLP	Attn: Edward M. Fox 620 8th Avenue New York NY 10018	emfox@seyfarth.com
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Exhibit A
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Wilmington Savings Fund Society, FSB, as Trustee of the 7.00% 12.00% PIK-Toggle Notes	Wilmington Savings Fund Society, FSB	Attn: Patrick J. Healy 501 Carr Road Suite 100 Wilmington DE 19801	phealy@wsfsbank.com
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Counsel to Movant Mario Aliano	Zimmerman Law Offices, P.C.	Attn: Thomas A. Zimmerman, Jr. 77 West Washington Street Suite 1220 Chicago IL 60602	tom@attorneyzim.com
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Counsel to JPP, LLC, as agent under the Second Lien Credit Facility, IP/Ground Lease Term Loan Facility, the Consolidated Secured Loan Facility, and ESL Investments, Inc. and its affiliates (including JPP, LLC and JPP II, LLC)	Cleary, Gottlieb, Steen & Hamilton LLP	Attn: Sean A. O'Neal, James L. Bromley, Andrew Weaver, Rahul Mukhi, Jennifer Kennedy Park One Liberty Plaza New York NY 10006	soneal@cgsh.com jbromley@cgsh.com aweaver@cgsh.com rmukhi@cgsh.com jkpark@cgsh.com
Trustee for the Second Lien PIK Notes, the Holdings Unsecured Notes (8.00%), and the Holdings Unsecured PIK Notes (8.00%), and Top Creditor	Computershare Trust Company, N.A.	Attn: Michael A. Smith, Vice President – Corporate Trust 2950 Express Drive South, Suite 210 Islandia NY 11749	Michael.smith2@computershare.com
Counsel to Citibank, N.A., as administrative agent under the Stand-Alone L/C Facility	Davis Polk & Wardwell LLP	Attn: Marshall S. Huebner, Esq, Eli J. Vonnegut, Esq. 450 Lexington Avenue New York NY 10017	marshall.huebner@davispolk.com eli.vonnegut@davispolk.com sears.service@davispolk.com

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DESCRIPTION	NAME	ADDRESS	EMAIL
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Counsel to UBS AG, as lender for the Sparrow Term Loan maturing 2019, McLane Company, Inc.	Hunton Andrews Kurth LLP	Attn: Brett L. Gross, Michael S. Legge 200 Park Avenue New York NY 10166	bgross@HuntonAK.com mlegge@huntonak.com
IRS Insolvency Section	Internal Revenue Service	Attn: Centralized Insolvency Operation 2970 Market Street Philadelphia PA 19104-5016	Mimi.M.Wong@irsconsult.treas.gov
IRS Insolvency Section	Internal Revenue Service	Attn: Centralized Insolvency Operation P.O. Box 7346 Philadelphia PA 19101-7346	Mimi.M.Wong@irsconsult.treas.gov
United States Trustee Southern District of New York	Office of The United States Trustee for Region 2	Attn: Paul Schwartzberg, Richard Morrissey 201 Varick St. Ste. 1006 New York NY 10014	richard.morrissey@usdoj.gov paul.schwartzberg@usdoj.gov
Top 20 Unsecured Creditor	Paco (China) Garment Ltd	Attn: Lily Wang No 9 Yueyang Road, Building B Qingdao Shandong 266000 China	lily@pacogarment.com
Securities and Exchange Commission - Headquarters	Securities & Exchange Commission	Attn: Secretary of the Treasury 100 F Street, NE Washington DC 20549	secbankruptcy@sec.gov NYROBankruptcy@sec.gov
Securities and Exchange Commission - Regional Office	Securities & Exchange Commission – NY Office	Attn: Bankruptcy Department Brookfield Place 200 Vesey Street, Suite 400 New York NY 10281-1022	bankruptcynoticeshr@sec.gov
Top 5 Secured Creditor and Pension Benefit Guaranty Corporation ("PBGC")	The Pension Benefit Guaranty Corporation (PBGC)	Attn: Judith Starr, Kartar S. Khalsa, William McCarron, Jr., & Adi Berger, Director Office of the General Counsel 1200 K Street, N.W. Washington DC 20005-4026	Starr.Judith@pbgc.gov mccarron.william@pbgc.gov efile@pbgc.gov
Top 20 Unsecured Creditor	TJ Tianxing Kesheng Leather Products Co Ltd	Attn: Power Wang No. 2 Jianshe Road Baodi District Tianjin Tianjin 301200 China	powerwangtxks@vip.126.com
Indenture trustee for the KCD IP Asset Backed Notes	U.S. Bank National Association	Attn: Jose A Galarza, Vice President, Global Structured Finance 190 S. LaSalle Street, 3rd Floor MS: MK-IL-SL7M Chicago IL 60603	jose.galarza@usbank.com David.Jones6@usdoj.gov Jeffrey.Oestericher@usdoj.gov Joseph.Cordaro@usdoj.gov Carina.Schoenberger@usdoj.gov Lawrence.Fogelman@usdoj.gov Peter.Aronoff@usdoj.gov Linda.Riffkin@usdoj.gov
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Exhibit B

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Exhibit B

Master Service List

Served as set forth below

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United States Bankruptcy Court for the Southern District of New York	Chambers of Honorable Robert D. Drain	Sears Chambers Copy US Bankruptcy Court SDNY 300 Quarropas Street, Room 248 White Plains NY 10601	First Class Mail
Counsel to JPP, LLC, as agent under the Second Lien Credit Facility, IP/Ground Lease Term Loan Facility, the Consolidated Secured Loan Facility, and ESL Investments, Inc. and its affiliates (including JPP, LLC and JPP II, LLC)	Cleary, Gottlieb, Steen & Hamilton LLP	Attn: Sean A. O'Neal, James L. Bromley, Andrew Weaver, Rahul Mukhi, Jennifer Kennedy Park One Liberty Plaza New York NY 10006	First Class Mail
Trustee for the Second Lien PIK Notes, the Holdings Unsecured Notes (8.00%), and the Holdings Unsecured PIK Notes (8.00%), and Top Creditor	Computershare Trust Company, N.A.	Attn: Michael A. Smith, Vice President – Corporate Trust 2950 Express Drive South, Suite 210 Islandia NY 11749	First Class Mail
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Counsel to Select Portfolio Servicing, Inc. as servicer for U.S. Bank National Association, as Trustee, in trust for the registered holders of Citigroup Mortgage Loan Trust 2007-AHL2, Asset-Backed Pass-Through Certificates, Series 2007-AHL2, Mortgage Pass-Through Certificates	Frenkel, Lambert, Weiss, Weisman & Gordon, LLP	Attn: Michelle C. Marans, Esq. 53 Gibson Street Bay Shore NY 11706	First Class Mail
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IRS Insolvency Section	Internal Revenue Service	Attn: Centralized Insolvency Operation P.O. Box 7346 Philadelphia PA 19101-7346	First Class Mail
Counsel to Aransas County, Bee County, Jim Wells CAD, Nueces County, City of Harlingen, Hidalgo County, Victoria County, Blanco CAD, Harlingen CISD, Cameron County	Linebarger Goggan Blair & Sampson, LLP	Attn: Diane Wade Sanders P.O. Box 17428 Austin TX 78760	First Class Mail
Counsel to Creditor Hudson Concourse, LLC	Montee & Associates	Attn: Kevin P. Montee, Esq. 1250-I Newell Ave. Suite 149 Walnut Creek CA 94596	First Class Mail
United States Trustee Southern District of New York	Office of The United States Trustee for Region 2	Attn: Paul Schwartzberg, Richard Morrissey 201 Varick St. Ste. 1006 New York NY 10014	Overnight Mail
Top 20 Unsecured Creditor	Paco (China) Garment Ltd	Attn: Lily Wang No 9 Yueyang Road, Building B Qingdao Shandong 266000 China	First Class Mail

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Exhibit B

Master Service List

Served as set forth below

DESCRIPTION	NAME	ADDRESS	METHOD OF SERVICE
Securities and Exchange Commission - Headquarters	Securities & Exchange Commission	Attn: Secretary of the Treasury 100 F Street, NE Washington DC 20549	First Class Mail
Securities and Exchange Commission - Regional Office	Securities & Exchange Commission – NY Office	Attn: Bankruptcy Department Brookfield Place 200 Vesey Street, Suite 400 New York NY 10281-1022	First Class Mail
Successor Trustee for the SRAC Unsecured PIK Notes, SRAC Unsecured Notes, and the SRAC Medium Term Notes	The Bank of New York Mellon Trust Company	Attn: Corporate Trust Administration 101 Barclay St., Floor 8W New York NY 10286	First Class Mail
Top 5 Secured Creditor and Pension Benefit Guaranty Corporation ("PBGC")	The Pension Benefit Guaranty Corporation (PBGC)	Attn: Judith Starr, Kartar S. Khalsa, William McCarron, Jr., & Adi Berger, Director Office of the General Counsel 1200 K Street, N.W. Washington DC 20005-4026	First Class Mail
Top 20 Unsecured Creditor	TJ Tianxing Kesheng Leather Products Co Ltd	Attn: Power Wang No. 2 Jianshe Road Baodi District Tianjin Tianjin 301200 China	First Class Mail
Indenture trustee for the KCD IP Asset Backed Notes	U.S. Bank National Association	Attn: Jose A Galarza, Vice President, Global Structured Finance 190 S. LaSalle Street, 3rd Floor MS: MK-IL-SL7M Chicago IL 60603	First Class Mail
United States Attorney's Office for the Southern District of New York	US Attorney for Southern District of New York	Attn: Bankruptcy Division 86 Chambers Street 3rd Floor New York NY 10007	Overnight Mail
Indenture Trustee for the Second Lien Notes	Wilmington Trust, National Association	Attn: Sears Holdings Corp. Administrator Corporate Capital Markets 50 South Sixth Street, Suite 1290 Minneapolis MN 55402	First Class Mail
Counsel to Eastview Mall, LLC, Greece Ridge, LLC & The Marketpalce	Wilmorite Management Group LLC	Attn: Donald C. Cowan, Jr. 1265 Scottsville Road Rochester NY 14624	First Class Mail